Amendments to the Claims:

This listing of claims will replace all prior versions, and listings of claims in the application:

Listing of Claims:

1. (currently amended) A system for providing frame rate conversion for audio data, comprising:

a first client configured to transmit audio data frames at a first frame rate using a first protocol;

a second client configured to receive audio data frames at a second frame rate using a second protocol, wherein the first frame rate is different from the second frame rate; and

a voice-over-IP (VoIP) gateway device configured to facilitate transmission of audio data frames between the first client and the second client in the respective first and second protocols, wherein the VoIP gateway device is configured to:

store the audio data frames received from the first client in an intermediate storage area until at least a data size associated with the second frame rate is received from the first client; and

repackage the stored audio data frames into one or more frames for transmission to the second client at the second frame rate,

wherein the audio data frames transmitted at the first frame rate have a first interval between the frames, wherein the audio data frames transmitted at the second frame rate have a second interval between the frame, and wherein the first interval and the second interval are constant, and wherein a total amount of audio data received by the second client in the one or more repackaged frames is equal to a total amount of audio data transmitted by the first client in the audio data frames.

2. (original) The system of claim 1 wherein the device is further configured to receive the audio data frames from the first client at the first frame rate and convert the audio data frames for transmission to the second client at the second frame rate.

3. (canceled).

4. (original) The system of claim 1 wherein the system is implemented in software, hardware or a combination of both.

5. (original) The system of claim 1 wherein the first client and the second client include telephonic equipment and computers.

6. (original) A Voice-over-IP gateway incorporating the system as recited in claim 1.

7. (currently amended) A Voice-over-IP device for facilitating communications between a first client and a second client, the device comprising:

control logic configured to receive audio data frames from the first client at a first frame rate using a first protocol;

control logic to store the audio data frames from the first client in an intermediate storage area until at least a data size associated with a second frame rate is received from the first client;

control logic to repackage the stored audio data frames into one or more frames for transmission to the second client at ~~a~~ the second frame rate;

control logic configured to transmit using a second protocol the one or more frames into which the stored audio data frames were repackaged to the second client at the second frame rate;

wherein the first frame rate is different from the second frame rate, wherein the audio data frames transmitted at the first frame rate have a first interval between the frames, wherein the audio data frames transmitted at the second frame rate have a second interval between the frame, and wherein the first interval and the second interval are constant, and wherein a total amount of audio data received by the second client in the one or more repackaged frames is equal to a total amount of audio data transmitted by the first client in the audio data frames.

8. (canceled).

9. (original) The device of claim 7 wherein the control logic is implemented in software, hardware or a combination of both.

10. (original) The device of claim 7 wherein the first client and the second client include telephonic equipment and computers.

11. (currently amended) A system for providing frame rate conversion for audio data, comprising:

a first client configured to transmit audio data frames at a first frame rate using a first protocol;

a second client configured to receive audio data frames at a second frame rate using a second protocol, wherein the first frame rate is different from the second frame rate; and

an intermediate storage area configured to store audio data frames received from the first client until at least a data size associated with the second frame rate is received from the first client;

a voice-over-IP gateway device configured to repackage the stored audio data frames into one or more frames for transmission to the second client at the second frame rate,

wherein the audio data frames transmitted at the first frame rate have a first interval between the frames, wherein the audio data frames transmitted at the second frame rate have a second interval between the frame, and wherein the first interval and the second interval are constant, and wherein a total amount of audio data received by the second client in the one or more repackaged frames is equal to a total amount of audio data transmitted by the first client in the audio data frames.

12. (original) The system of claim 11 wherein the system is implemented in software, hardware or a combination of both.

13. (original) The system of claim 11 wherein the first client and the second client include telephonic equipment and computers.

14. (canceled)

15. (currently amended) A method for providing frame rate conversion for audio data, the method comprising:

receiving audio data frames from a first client at a first frame rate using a first protocol;

storing the received audio data frames in an intermediate storage area until at least a data size associated with a second frame rate is received from the first client;

converting the received audio data frames into one or more frames in a second protocol; and

transmitting the one or more frames in the second protocol to a second client at a the second frame rate;

wherein the first frame rate is different from the second frame rate, wherein the audio data frames transmitted at the first frame rate have a first interval between the frames, wherein the audio data frames transmitted at the second frame rate have a second interval between the frame, and wherein the first interval and the second interval are constant, and wherein a total amount of audio data transmitted in the one or more repackaged frames is equal to a total amount of audio data received from the first client.

16. (canceled).

17. (original) The method of claim 15 wherein the method is implemented using software, hardware or a combination of both.

18. (original) A Voice-over-IP gateway utilizing the method as recited in claim 15.

19. (original) The method of claim 15 wherein the first client and the second client include telephonic equipment and computers.

20. (currently amended) A method for providing frame rate conversion for audio data, the method comprising:

receiving audio data frames from a first client using a first protocol, the audio data frames being received at a first frame rate;

storing the received audio data frames in an intermediate storage area until at least a data size associated with a second frame rate is received from the first client;

repackaging the stored audio data frames into one or more frames according to the data size associated with the second frame rate; and

transmitting the one or more frames to a second client at a second frame rate using a second protocol;

wherein the first frame rate is different from the second frame rate, wherein the audio data frames transmitted at the first frame rate have a first interval between the frames, wherein the audio data frames transmitted at the second frame rate have a second interval between the frame, and wherein the first interval and the second interval are constant, and wherein a total amount of audio data transmitted to the second client in the one or more repackaged frames is equal to a total amount of audio data transmitted by the first client in the audio data frames.

21. (original) The method of claim 20 wherein the method is implemented using software, hardware or a combination of both.

22. (original) A Voice-over-IP gateway utilizing the method as recited in claim 20.

23. (original) The method of claim 20 wherein the first client and the second client include telephonic equipment and computers.